

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
GALVESTON DIVISION**

**In re: JAMISON DYER**

**Debtor**

§  
§  
§

**Case: 24-80163-G-13**

**Chapter 13**

**DEBTOR'S OBJECTION TO AMENDED PROOF OF CLAIM OF  
INTERNAL REVENUE SERVICE, CLAIM NO. 8**

**THIS IS AN OBJECTION TO YOUR CLAIM. THE OBJECTING PARTY IS ASKING THE COURT TO DISALLOW THE CLAIM THAT YOU FILED IN THIS BANKRUPTCY CASE. YOU SHOULD IMMEDIATELY CONTACT THE OBJECTING PARTY TO RESOLVE THE DISPUTE. IF YOU DO NOT REACH AN AGREEMENT, YOU SHOULD FILE YOUR RESPONSE TO THE OBJECTION AND SEND A COPY OF YOUR RESPONSE TO THE OBJECTING PARTY WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE OBJECTION IS NOT VALID. IF YOU DO NOT FILE A RESPONSE WITHIN 30 DAYS AFTER THE OBJECTION WAS SERVED ON YOU, YOUR CLAIM MAY BE DISALLOWED.**

**HEARING HAS BEEN SET ON THIS MATTER ON DECEMBER 4, 2024, AT 9:00 A.M., 601 ROSENBERG, GALVESTON, TX 77550, 7<sup>TH</sup> FLOOR COURTROOM.**

**TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:**

Jamison Dyer, ("Debtor") object to the amended proof of claim identified below.

Creditor: Internal Revenue Service ("Claimant")

Date of Proof of Claim: August 28, 2024

Amount of Proof of Claim: \$68,507.37

Scheduled Collateral or Security for Claim (if any): None.

The basis for the objection by Debtor is as follows:

1. The claim of the Internal Revenue Service reflects an unsecured priority amount of \$30,648.97 owed for the 2021-2023 tax years and an unsecured general amount of \$37,858.40 for the 2013-2015 and 2018-2020 tax years.
2. The Claim shows unfiled tax returns for the 2021 and 2023 tax years. The Debtor has filed his 2021 and 2023 tax returns.

3. Debtor's counsel has emailed a signed copy of the Debtor's 2021 and 2023 tax returns to the Claimant on August 22, 2024, and October 17, 2024.
4. Additionally, the Claim lists two different amounts for the 12/31/2014 and 12/31/2015 Tax Periods.
5. The declaration of the Debtor in support of this objection is attached hereto and incorporated by reference.

WHEREFORE, Debtor respectfully requests the court to conduct a hearing on the Objection to Claimant's Amended Proof of Claim No. 8, determine the amount of the claim, and for such other and further relief to which the Debtor may be entitled.

Dated: October 23, 2024

Respectfully submitted,

/s/Reese W. Baker

**Reese W. Baker**

**Texas Bar No. 01587700**

Sonya Kapp

TX Bar No. 11095395

Nikie Marie Lopez-Pagan

TX Bar No. 24090233

Baker & Associates

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Houston, Texas 77024

713-869-9200

713-869-9100 (fax)

ATTORNEYS FOR DEBTOR

**CERTIFICATE OF SERVICE**

I certify that on or about October 23, 2024, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

I further certify that on October 24, 2024, I caused a copy of the following described documents to be served to all parties listed below in the manner listed below. Documents served were (1) Objection to Amended Proof of Claim of Internal Revenue Service, Claim No. 8, (2) Proposed Order Objection to Amended Proof of Claim of Internal Revenue Service, Claim No. 8, and (3) Unsworn Declaration Under Penalty of Perjury Regarding Amended Proof of Claim of Internal Revenue Service, Claim No. 8.

Internal Revenue Service  
1919 Smith Street  
Stop 5022HOU  
Houston, TX 77002

Certified Mail 7011 2970 0001 8878 9253

Internal Revenue Service  
Centralized Insolvency Operation  
P.O. Box 7346  
Philadelphia, PA 19101-7346

Certified Mail 7006 3450 0000 8682 9194

United States Attorney's Office  
Civil Process Clerk  
1000 Louisiana, Suite 2300  
Houston, TX 77002

Certified Mail 7006 3450 0000 8682 9200

United States Attorney General  
950 Pennsylvania Avenue, N.W.  
Washington, D.C. 20530

Certified Mail 7006 3450 0000 8682 9538

/s/Reese W. Baker  
**Reese W. Baker**